

**Office of Chief Counsel
Internal Revenue Service
memorandum**

CC:TEGE:GLGC:CHI:WIMiller:POSTF-118192-08

date: MAY 7 2008

**to: Marsha Ramirez
Director, EO Examinations**

**from: Nancy J. Marks
Division Counsel/Associate Chief Counsel
(Tax Exempt and Government Entities)**

subject: Proposed Notice of Church Tax Examination

Examination Notice Deadline MAY 13, 2008

My staff and I have reviewed the proposed Notice of Church Tax Examination ("NCTE") to be issued to [REDACTED]. We have concluded that the proposed NCTE meets the four legal requirements of I.R.C. section 7811(b)(3). Moreover, we concur that the issuance of the NCTE is appropriate given the responses to concerns identified in the Notice of Church Tax Inquiry issued on February 13, 2008. Thus, we have no objection to the issuance of the proposed NCTE.

The 90 day period for issuing the proposed NCTE expires on May 13, 2008. If you have any questions about this matter, do not hesitate to contact me.


**Nancy J. Marks
Division Counsel/Associate Chief Counsel
(Tax Exempt & Government Entities)**

PMTA: 01974